

STATE OF IOWA  
PROPERTY ASSESSMENT APPEAL BOARD

---

**Keith Peterson,**

Petitioner-Appellant,

v.

**Webster County Board of Review,**

Respondent-Appellee.

---

**ORDER**

**Docket No. 11-94-0084**

**Parcel No. 0923200003**

On October 7, 2011, the above captioned appeal came on for consideration before the Iowa Property Assessment Appeal Board under Iowa Code sections 441.37A(2)(a-b) and Iowa Administrative Code rules 701-71.21(1) et al. The Appellant, Keith Peterson, was self-represented. The Webster County Board of Review designated County Attorney Cori Kuhn Coleman as its representative. The Appeal Board having reviewed the entire record and being fully advised, finds:

***Findings of Fact***

Keith Peterson, the owner of a residentially classified property located at 1488 250th Street, Moorland, Iowa, appeals from the Webster County Board of Review regarding his 2011 property assessment. The January 1, 2011, assessment was \$70,450. No allocation between improvements and land is provided.

The subject property is a one-and-a-half-story, single-family rural residence built in 1920. The improvements include 1287 square feet of above-grade finish; a full, unfinished basement; two enclosed porches; a one- and two-car detached garage; and an older agricultural building. The site is 0.83 acres.

Peterson protested his assessment to the Webster County Board of Review. On the protest he

contended his property is assessed for more than the value authorized by law under section 441.37(1)(b), claiming the actual value is \$48,000; and that there was an error in the assessment under section 441.37(1)(d). We note the plain language statement in regards to the claim of error is essentially asserting the subject property is over-assessed.

The Board of Review granted partial relief and lowered the total assessment of the subject property to \$62,960.

Peterson then appealed to this Board and reasserted his claim of over assessment.

Peterson provided an independent appraisal of his property. The appraisal was completed by Timothy E. Dubois of Dubois Appraisal Company, Fort Dodge, Iowa. The appraisal has an effective date of March 9, 2010.

Dubois developed the sales comparison approach and the cost approach to value; however he gave most consideration to the sales comparison approach stating the “cost approach is unreliable in this instance...” His sales approach resulted in an opinion of \$48,000 and his cost approach indicated \$47,719. His final conclusion of value was \$48,000.

The sales comparison approach included three sales of similar rural, residential properties. All three sold between June and August 2009. Dubois noted in his appraisal that these sales were “the best available out of a very limited sales pool for this type of property and value range.” The pre-adjusted sale prices ranged from \$43,000 to \$57,000. Dubois adjusted the sales for differences including site size, condition, improvement size, and other amenities. After adjustments the sales ranged in value from \$44,620 to \$49,100.

All three sales offer similar overall style, size, and appeal based upon information provided in the appraisal and in the opinion of the appraiser. Dubois gave least consideration to Sale 3 (2937 130th Street, Vincent, Iowa) in the appraisal report, which required the highest gross adjustments and set the lower end of the range. We note this sale was the least similar in terms of site size, condition,

and living area. Sale 1 (1024 Dakota Street, Clare, Iowa) and Sale 2 (1465 Racine Avenue, Badger, Iowa) adjusted at \$49,100 and \$46,590 respectively. Both offer similar overall condition, and are more similar in size and amenities.

We find Dubois' appraisal to be credible and explained.

The Board of Review did not submit any evidence.

Based upon the foregoing, we find sufficient evidence has been presented to support a claim of over-assessment.

### *Conclusions of Law*

The Appeal Board applied the following law.

The Appeal Board has jurisdiction of this matter under Iowa Code sections 421.1A and 441.37A (2011). This Board is an agency and the provisions of the Administrative Procedure Act apply to it. Iowa Code § 17A.2(1). This appeal is a contested case. § 441.37A(1)(b). The Appeal Board determines anew all questions arising before the Board of Review related to the liability of the property to assessment or the assessed amount. § 441.37A(3)(a). The Appeal Board considers only those grounds presented to or considered by the Board of Review. § 441.37A(1)(b). But new or additional evidence may be introduced. *Id.* The Appeal Board considers the record as a whole and all of the evidence regardless of who introduced it. § 441.37A(3)(a); *see also Hy-vee, Inc. v. Employment Appeal Bd.*, 710 N.W.2d 1, 3 (Iowa 2005). There is no presumption that the assessed value is correct. § 441.37A(3)(a).


In an appeal that alleges the property is assessed for more than the value authorized by law under Iowa Code section 441.37(1)(b), there must be evidence that the assessment is excessive and the correct value of the property. *Boekeloo v. Bd. of Review of the City of Clinton*, 529 N.W.2d 275, 277 (Iowa 1995). Keith Peterson offered a market-value appraisal completed by Timothy E. Dubois, with


an effective date of March 9, 2010. The appraisal indicates a market value of \$48,000 for the subject property, relying on three 2009 sales of similar properties. Dubois stated in his appraisal report that there was a "very limited pool" of available sales for analysis. We recognize the small town rural nature of the subject properties location would limit the number of recent sales available. We find the appraisal to be the most reliable indicator of value in the record and reflective of the market value of January 1, 2011.

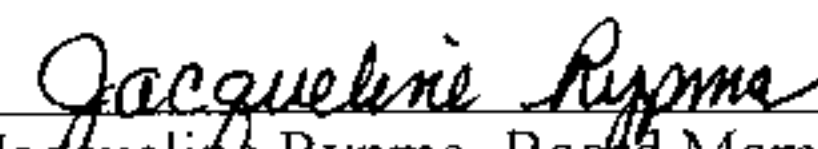
The evidence supports the claim that the property is assessed for more than the value authorized by Iowa Code section 441.21. Therefore, we modify the January 1, 2011, assessment of the property located at 1488 250th Street, Moorland, Iowa, as determined by Webster County Board of Review.

THE APPEAL BOARD ORDERS that Keith Peterson's property located at 1488 250th Street, Moorland, Iowa, is modified to a total value of \$48,000, as of January 1, 2011. The Secretary of the Property Assessment Appeal Board shall mail a copy of this Order to the Webster County Auditor and all tax records, assessment books and other records pertaining to the assessments referenced herein on the subject parcels shall be corrected accordingly.

Dated this 27 day of October, 2011

  
Karen Oberman, Presiding Officer

  
Richard Stradley, Board Member

  
Jacqueline Rypma, Board Member

Cc:

Keith Peterson  
1488 250th Street  
Moorland, Iowa 50566  
APPELLANT

Cori Kuhn Coleman  
723 1st Avenue South  
Fort Dodge, Iowa 50501  
ATTORNEY FOR APPELLEE

Carol Messerly  
703 Central Avenue  
Fort Dodge, Iowa 50501  
AUDITOR

Certificate of Service	
The undersigned certifies that the foregoing instrument was served upon all parties to the above cause & to each of the attorney(s) of record herein at their respective addresses disclosed on the pleadings on <u>10-27</u> , 2011	
By:	<input checked="" type="checkbox"/> U.S. Mail <input type="checkbox"/> FAX
	<input type="checkbox"/> Hand Delivered <input type="checkbox"/> Overnight Courier
	<input type="checkbox"/> Certified Mail <input type="checkbox"/> Other
Signature	